IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 19TH DECEMBER 2007 / 28TH AGRAHAYANA 1929

WP(C).No. 37736 of 2007(P)

PETITIONER:

B.SURENDRA DAS, S/O. LATE BHANU PANICKER,
PROPRIETOR, HOTEL SREE VISAKH, KOVALAM,
THIRUVANANTHAPURAM.

BY ADV. SRI.K.B.PRADEEP

RESPONDENTS:

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1. THE STATE OF KERALA, REP. BY THE SECRETARY (TAXES), SECRETARIAT, THIRUVANANTHAPURAM.

2. THE SALES TAX APPELLATE TRIBUNAL, THIRUVANANTHAPURAM.

3. THE DEPUTY COMMISSIONER (APPEALS), DEPARTMENT OF SALES TAX, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.

4. THE SALES TAX OFFICER, DEPARTMENT OF COMMERCIAL TAXES, NEYYATTINKARA.

5. THE INSPECTING ASST. COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, NEYYATTINKARA.

BY GOVERNMENT PLEADER SRI C.K.GOVINDAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 37736 of 2007

Dated: December 19, 2007

JUDGMENT

Aggrieved by Exts.P1 and P2 assessment orders, petitioner had filed appeals before the First Appellate Authority. Those appeals were disposed of by Ext.P3 order with minor variations. It is stated that still aggrieved, the petitioner pursued the matter by filing Exts.P4 and P5 appeals before the 2nd respondent. It is also stated that along with Exts.P4 and P5 appeals, stay petitions have been filed and orders have not been passed in those petitions. However, during the pendency of the proceedings, recovery proceedings have been initiated and the bank account of the petitioner has been frozen. It is at that stage that this writ petition has been filed. Petitioner apprehends that further recovery proceedings will be initiated by the department.

2. Having regard to the fact that Exts.P4 and P5 appeals along with stay petitions are pending before the 2nd respondent, I dispose of this writ petition directing that on production of a copy

of this judgment, the 2nd respondent shall consider the stay petitions filed by the petitioner as expeditiously as possible, at any rate, within four weeks thereafter. In the meantime, further coercive action against the petitioner for the amount due in terms of Exts.P1 and P2 which have been modified as per Ext.P3 shall not be continued for a period of six weeks.

ANTONY DOMINIC, JUDGE

mt/-